Parsons Hsue & de Runtz llp

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December 16, 2004

Man Stop Amendment
Commissioner For Patents
P.O. Box 1450

RXY. Box 1450 Mexandria, VA 22313-1450

Re:

Applicant:

Bradley N. Maker

Title:

Implicit-Explicit Switching for Finite Element Analysis

Application No.:

09/836,490

Filing Date:

April 17, 2001

Examiner:

Proctor, Jason Scott

Group Art Unit:

2123

Docket No.:

LSTC.004US0

Conf. No.:

8530

Dear Sir:

Transmitted herewith are the following documents in the above-identified application:

- (1) Return Receipt Postcard;
- (2) This Transmittal Letter (in duplicate);
- (3) Response to Office Action (23 pages);
- (4) Annotated Drawings (2 sheets);
- (5) Replacement Drawings (2 sheets);
- (6) Information Disclosure Statement (2 pages);
- (7) PTO Form 1449 (1 page) and one cited reference; and
- (8) Petition for Extension of Time.

No additional fee is required.

The fee has been calculated as shown below:

CLAIMS AS AMENDED

	Claims Remaining <i>After</i> Amendment	<u>t</u>	Highest No. Previously Paid For		Present Extra		Rate		Additional Fee	
Total Claims	47	Minus	46	=	1	x	\$25.00	\$		25.00
Independent Claims	5	Minus	4	=	1	х	\$100.00	\$		100.00
Fee of for the first filing of one or more multiple dependent claims per application \$										-
Fee for Information Disclosure Statement							\$		180.00	
□ Fee for Petition for Extension of Time							-	\$	- "	60.00
Total additional fee for this Amendment:								\$		365.00

- Conditional Petition for Extension of Time: If an extension of time is required for timely filing of the enclosed document(s) after all papers filed with this transmittal have been considered, an extension of time is hereby requested.
- Please charge any additional fees required and credit any overpayment to our Deposit Account No. 502664.

Certificate of Mailing Under 37 CFR 1.8

I hereby certify that this correspondence is being deposited with the United States Postal Service with sufficient postage as first class mail in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on December 16, 2004

Signature

Respectfully submitted,

Peter G. Mikhail Reg. No. 46,930